

**AMENDED EXHIBIT C –
RECLASSIFIED CLAIMS
PRIORITY TO UNSECURED**

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status											Modified Claim			
Name of Claimant and Address		Claim Number	Claim Asserted Debtor		Secured	Priority	Unsecured	Total	Modified Debtor Classification		Secured	Priority	Unsecured	Total
Arlene Aranda PO Box 964 Sandpoint, ID 83864-0853		509	CS		-	5,200.00	-	5,200.00		CS	-	1,800.00	3,400.00	5,200.00
Asserted Claim: Claimant's priority claim consists of wages of \$1,800.00 and unreimbursed employee expenses of \$3,400.00														
Modified Claim: Wages claimed totaling \$1,800.00 (\$15.00 x 120hrs)														
The remaining balance claimed \$3,400.00 of unreimbursed employee expenses was reclassified to unsecured														
Nancy Arnold 1591 Selle Road Sandpoint, ID 83864		580	NWA		-	2,429.56	526.78	2,956.34		NWA	-	2,263.50	692.84	2,956.34
Asserted Claim: Claimant's priority claim consists of wages and PTO of \$2,429.56														
Modified Claim: Wages claimed totaling \$1,746.00 (\$14.55 x 120hrs); PTO (\$14.55/hr x 5.54 accrual rate x 6.42) \$517.50; Totaling \$2,263.50														
The remaining balance claimed \$166.06 of PTO earned outside 90 days was reclassified to unsecured														
Madrienne Atkins HC 1 Box 301 Naples, ID 83847		665	NWA		-	1,242.85	58.89	1,301.74		NWA	-	645.66	656.08	1,301.74
Asserted Claim: Claimant's priority claim consists of wages of \$464.85 and PTO totaling \$778.00														
Modified Claim: Wages claimed totaling \$464.85 (\$7.78 x 59.75hrs); PTO (\$7.78/hr x 3.62 accrual rate x 6.42) \$180.81; Totaling \$645.66														
The remaining balance claimed \$597.19 of PTO earned outside 90 days was reclassified to unsecured														
Margaret Ball 98 Woodhill Rd Sutton, VT 05867		355	NAB		-	2,768.97	-	2,768.97		NAB	-	2,412.96	356.01	2,768.97
Asserted Claim: Claimant's priority claim consists of wages of \$1,638.19 and PTO and sick time totaling \$1,130.78														
Modified Claim: Wages claimed totaling \$1,680.00 (\$1,120/pay x 1.5 pay periods); PTO (\$14/hr x 7.08 accrual rate x 6.42) \$636.35; Sick (\$14/hr x 1.54 accrual rate x 6.42) \$138.42; Totaling \$2,412.96														
The remaining balance claimed \$356.01 of PTO and sick earned outside 90 days was reclassified to unsecured														
Carol Bera PO Box 599 Running Springs, CA 92382		47	CS		-	4,925.00	-	4,925.00		CS	-	3,114.79	1,810.21	4,925.00
Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation														
Modified Claim: Wages claimed totaling \$2,131.71 (\$1,421.14/pay x 1.5prds); PTO (\$17.7643/hr x 7.08 accrual rate x 6.42) \$807.45; Sick (\$17.7643/hr x 1.54 accrual rate x 6.42) \$175.63; Totaling 3,114.79 based on review and reconciliation to debtors' records														
The remaining balance claimed \$1,810.21 of PTO and sick earned outside 90 days was reclassified to unsecured														
Jim & Rosemary Bianchin 10789 Beaver Road Oak Run, CA 96069		410	TBS		-	73,629.92	-	73,629.92		CS	-	2,225.00	71,404.92	73,629.92

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Claim Asserted with Incorrect Priority Status							Modified Claim				
Name of Claimant and Address	Claim Number	Asserted Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total
Asserted Claim: Claimant claimed balance of pre-paid tuition											
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)											
The remaining balance \$71,404.92 of pre-paid tuition was reclassified to unsecured											
Claude Bisson 173 Sweetgrass Lane Sandpoint, ID 83864	549	RMA	-	4,925.00	5,353.00	10,278.00	RMA	-	4,105.99	6,172.01	10,278.00
Asserted Claim: Claimant's priority claim consists of wages of \$2,475.60 and PTO of \$5,343.00, limited to \$4,925.00											
Modified Claim: Wages claimed totaling \$2,475.60 (\$20.63/hr x 120hrs); PTO (\$20.63/hr x 12.31 accrual rate x 6.42) \$1,630.39; Totaling \$4,105.99											
The remaining balance claimed \$819.01 of PTO earned outside 90 days was reclassified to unsecured											
Priscilla Blanchard PO Box 2927 Running Springs, CA 92382	451	TBS	-	8,341.61	-	8,341.61	CS	-	3,760.71	4,580.90	8,341.61
Asserted Claim: Claimant's priority claim consists of wages, PTO and sick time totaling \$8,341.61											
Modified Claim: Wages claimed totaling \$2,654.56 (\$1,769.71/pay x 1.5prds); PTO (\$22.1214/hr x 7.08 accrual rate x 6.42) \$1,005.50; Sick (\$22.1214/hr x 4.55 accrued hrs) \$100.65; Totaling \$3,760.71											
The remaining balance claimed \$4,580.90 of PTO and sick earned outside 90 days was reclassified to unsecured											
Christopher Blanchard PO Box 2927 Running Springs, CA 92382	456	TBS	-	6,146.54	-	6,146.54	CS	-	4,383.51	1,763.03	6,146.54
Asserted Claim: Claimant's priority claim consists of wages, PTO and sick totaling \$6,146.54											
Modified Claim: Wages claimed totaling \$3,000.00 (\$25.00 x 120hrs); PTO (\$25/hr x 7.08 accrual rate x 6.42) \$1,136.34; Sick (\$25.00/hr x 1.54 accrual rate x 6.42) \$247.17; Totaling \$4,383.51											
The remaining balance claimed \$1,763.03 of PTO and sick earned outside 90 days was reclassified to unsecured											
Blue Cross & Blue Shield of FL, Inc. 320 Maitland Ave. Altamonte Springs, FL 32701	333	TBS	-	11,545.20	-	11,545.20	BSF	-	-	11,545.20	11,545.20
Asserted Claim: Claimant claimed balance of employee health insurance plan; attachment does not support balance.											
Modified Claim: Representative of claimant stated balance was from early 2004 but could not provide support of coverage period or participants. Therefore, claim was reclassified as unsecured											
David Boice 237 Kipling Dr. Warminster, PA 18974-3919	746	TBS	-	4,925.00	5,192.41	10,117.41	CE	-	3,498.80	6,618.61	10,117.41
Asserted Claim: Claimant's priority claim consists of wages of \$2,231.10 and PTO totaling \$3,743.23, limited to \$4,925.00											

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Claim Asserted with Incorrect Priority Status				Modified Claim			
Claim Asserted		Modified Debtor		Modified Debtor		Modified Claim	
Name of Claimant and Address	Number	Debtor	Secured	Priority	Unsecured	Total	Classification
Modified Claim: Wages claimed totaling \$2,231.10; PTO (\$27.89/hr x 7.08 accrual rate x 6.42) \$1,267.70; Totaling \$3,498.80							
The remaining balance claimed \$1,426.20 of PTO earned outside 90 days was reclassified to unsecured							
Kennith Borg PO Box 2533 Running Springs, CA 92382	5	TBS	-	5,249.40	-	5,249.40	CS
Modified Claim: Claimant's priority claim consists of wages and overtime of \$1,912.50 and PTO and sick time totaling \$3,336.90							
Modified Claim: Wages and overtime claimed totaling \$1,912.50 (\$15/hr x 120hrs = \$1,800.00 plus OT \$22.50/hr x 5hrs = \$112.50); PTO (\$15/hr x 7.08 accrual rate x 6.42) \$681.80;							
Sick (\$15/hr x 1.54 accrual rate x 6.42) \$148.30; Totaling \$2,742.80							
The remaining balance claimed \$2,506.80 of PTO and sick earned outside 90 days was reclassified to unsecured							
Ted Brauer 4467 Selle Road Sandpoint, ID 83864	31	TBS	-	3,617.10	-	3,617.10	NWA
Modified Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation							
Modified Claim: Wages claimed totaling \$1,800.00 (\$1,200.00/pay x 1.5 pay periods); PTO (\$15/hr x 7.08 accrual rate x 6.42) \$681.80; Totaling \$2,481.80 based on review and reconciliation to debtors' records							
The remaining balance claimed \$1,135.30 of PTO earned outside 90 days was reclassified to unsecured							
Ellen Brennan 2417 E. Dahlia Drive Phoenix, AZ 85032	149	TBS	-	20,353.47	-	20,353.47	RMA
Modified Claim: Claimant claimed balance of pre-paid tuition							
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)							
The remaining balance \$18,128.47 of pre-paid tuition was reclassified to unsecured							
Kay Brocke P.O. Box 61 Sandpoint, ID 83864	394	NWA	-	4,311.00	-	4,311.00	NWA
Modified Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation							
Modified Claim: Wages claimed totaling \$1,800.00 (\$1,200.00/pay x 1.5 pay periods); PTO (\$15/hr x 7.08 accrual rate x 6.42) \$681.80; Totaling \$2,481.80 based on review and reconciliation to debtors' records							
The remaining balance claimed \$1,829.20 of PTO earned outside 90 days was reclassified to unsecured							
Kenneth Buxton 2651 S. Cliff Drive Cottonwood, AZ 86326	94	CS	-	4,925.00	13,390.00	18,315.00	CS
Modified Claim: Claimant's priority claim consists of wages of \$2,530.79 and PTO and sick time totaling \$15,784.21, limited to \$4,925.00							
Modified Claim: Wages claimed totaling \$2,530.79 (\$1,687.19/pay x 1.5prds); PTO (\$21.0899/hr x 13.24 accrual rate x 6.42) \$1,792.65; Sick (\$21.0899/hr x 1.54 accrual rate x 6.42) \$208.51; Totaling \$4,531.95							
6.42) \$208.51; Totaling \$4,531.95							

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Name of Claimant and Address			Claim			Claim Asserted with Incorrect Priority Status				Modified Claim			
			Number	Debtor	Secured	Priority	Unsecured	Total	Classification	Secured	Priority	Unsecured	Total
The remaining balance claimed \$393.05 of PTO and sick earned outside 90 days was reclassified to unsecured													
Patricia Michelle Cardinaletti HCR 85 Box 8744 Country Road 30-C Bonners Ferry, ID 83805			58	TBS	-	-	-	-	NWA	-	1,244.53	317.60	1,562.13
Asserted Claim: Claimant's priority claim consists of \$0.00													
Modified Claim: Wages totaling \$960.00 (\$8.00/hr x 120 hrs); PTO (\$8.00/hr x 5.54 accrual rate x 6.42) \$284.53; Totaling \$1,244.53 based on review and reconciliation to debtors' records													
The remaining balance claimed \$317.60 of PTO earned outside 90 days was reclassified to unsecured													
Karen Cartwright HCR-01 Box 245 Naples, ID 83847			16	TBS	-	2,000.00	-	2,000.00	NWA	-	1,244.53	755.47	2,000.00
Asserted Claim: Claimant's priority claim consists of wages of \$960.00, \$320.00 for waiting week and PTO totaling \$720.00													
Modified Claim: Wages claimed totaling \$960.00 (\$8.00 x 120hrs); PTO (\$8.00/hr x 5.54 accrual rate x 6.42) \$284.53; Totaling \$1,244.53													
The remaining balance claimed \$755.47 of unsupported waiting week and PTO earned outside 90 days was reclassified to unsecured													
Daniel Casella P.O. Box 2722 Running Springs, CA 92382-2722			277	TBS	-	4,060.00	-	4,060.00	CS	-	3,607.90	452.10	4,060.00
Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation													
Modified Claim: Wages claimed totaling \$2,769.24 (\$1,846.16/pay x 1.5prds); PTO (\$23.08/hr x 5.66 accrual rate x 6.42) \$838.66; Totaling \$3,607.90 based on review and reconciliation to debtors' records													
The remaining balance claimed \$452.10 of PTO earned outside 90 days was reclassified to unsecured													
Charlotte and Anthony Adamis 42 Josephine Ave Kingslow, NY 12401			220	TBS ED	-	13,397.00	-	13,397.00	CS	-	2,225.00	11,172.00	13,397.00
Asserted Claim: Claimant claimed balance of pre-paid tuition													
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)													
The remaining balance \$11,172.00 of pre-paid tuition was reclassified to unsecured													
Scott Cook P.O. Box 1628 Postfalls, ID 83877			596	NWA	-	2,385.64	-	2,385.64	NWA	-	2,131.19	254.45	2,385.64
Asserted Claim: Claimant's priority claim consists of wages of \$1,531.20 and PTO totaling \$854.44													
Modified Claim: Wages claimed totaling \$1,531.20 (\$13.20/hr x 116 hrs); PTO (\$13.20/hr x 7.08 accrual rate x 6.42) \$599.99; Totaling \$2,131.19													
The remaining balance claimed \$254.45 of PTO earned outside 90 days was reclassified to unsecured													

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Claim Asserted with Incorrect Priority Status											Modified Claim			
Name of Claimant and Address	Claim Number	Claim Debtor	Claim				Modified Debtor				Modified Claim			
			Secured	Priority	Unsecured	Total	Classification	Secured	Priority	Unsecured	Total			
Randena L. Cook HC1 Box 412 Naples, ID 83847	522	RMA	-	3,753.86	-	3,753.86	NWA	-	1,576.39	2,177.47	3,753.86			
Asserted Claim: Claimant's priority claim consists of wages of \$1,023.30, PTO totaling \$2,610.32, and 401(k) totaling \$120.24														
Modified Claim: Wages claimed totaling \$1,024.16 (\$11.84 x 86.5 hrs); PTO (\$11.84/hr x 5.67 accrual rate x 6.42) \$430.99; 401(k) (\$113.66 + \$7.58 = \$121.24); Totaling \$1,576.39														
The remaining balance claimed \$2,177.47 of PTO earned outside 90 days was reclassified to unsecured														
Marlene Cote PO Box 7197 Big Bear Lake, CA 92315	227	TBS	-	6,943.76	-	6,943.76	CS	-	4,362.24	2,581.52	6,943.76			
Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation														
Modified Claim: Wages claimed totaling \$2,433.26 (\$1,622.17/pay x 1.5prds); PTO (\$20.2771/hr x 13.24 accrual rate x 6.42) \$1,723.56; Sick (\$20.2771/hr x 1.54 accrual rate x 6.42) \$205.42; Totaling \$4,362.24 based on review and reconciliation to debtors' records														
The remaining balance claimed \$2,581.52 of PTO earned outside 90 days was reclassified to unsecured														
Patrick Craig P.O. Box 1010 Sagle, ID 83860	14	TBS	-	8,255.81	-	8,255.81	NWA	-	3,181.80	5,074.01	8,255.81			
Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation														
Modified Claim: Wages claimed totaling \$2,307.69 (\$1,538.46/pay x 1.5prds); PTO (\$19.23075/hr x 7.08 accrual rate x 6.42) \$874.11; Totaling \$3,181.80 based on review and reconciliation to debtors' records														
The remaining balance claimed \$5,074.01 of PTO earned outside 90 days was reclassified to unsecured														
Ryan Crochiere 4325 Calle Mejillones San Diego, CA 92130	387	CS	-	2,924.00	-	2,924.00	CS	-	1,931.52	992.48	2,924.00			
Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation														
Modified Claim: Wages claimed totaling \$1,440.00 (\$12/hr x 120hrs); PTO (\$12/hr x 4.99 accrual rate x 6.42) \$384.73; Sick (\$12/hr x 1.39 accrual rate x 6.42) \$107.09; Totaling \$1,931.52 based on review and reconciliation to debtors' records														
The remaining balance claimed \$992.48 of PTO and sick earned outside 90 days was reclassified to unsecured														
Neal Davis 1313 Division B Sandpoint, ID 83864-6280	480	TBS	-	4,925.00	770.17	5,695.17	NWA	-	3,659.83	2,035.34	5,695.17			
Asserted Claim: Claimant's priority claim consists of wages of \$2,875.60 and PTO totaling \$2,819.57, limited to \$4,925.00														
Modified Claim: Wages claimed totaling \$2,654.40 (\$22.12/hr x 120 hrs); PTO (\$22.12/hr x 7.08 accrual rate x 6.42) \$1,005.43; Totaling \$3,659.83														
The remaining balance claimed \$1,265.17 of PTO earned outside 90 days was reclassified to unsecured														

Claim Asserted with Incorrect Priority Status				Modified Claim			
Name of Claimant and Address	Claim Number	Debtor	Secured	Priority	Unsecured	Total	
Doreen DelNigris PO Box 2618 Running Springs, CA 92382	553	CS	-	4,925.00	-	4,925.00	
<p>Asserted Claim: Claimant's priority claim consists of wages of \$2,872.80 and PTO and sick time totaling \$2,052.20</p> <p>Modified Claim: Wages claimed totaling \$2,873.13 (\$1,915.42/pay x 1.5prds); PTO (\$23.94/hr x 7.08 accrual rate x 6.42) \$1,088.76; Sick (\$23.94/hr x 1.54 accrual rate x 6.42) \$236.09; Totaling \$4,197.38.</p> <p>The remaining balance claimed \$727.62 of PTO and sick earned outside 90 days was reclassified to unsecured</p>							
Joshua Douglas 22 Morgan Circle St. Johnsbury, VT 05819	590	NAB	-	3,581.63	-	3,581.63	
<p>Asserted Claim: Claimant's priority claim consists of wages of \$1,454.32, PTO of \$1,692.96 and sick time totaling \$660.79 (which total more than claimed amount)</p> <p>Modified Claim: Wages claimed totaling \$1,454.32; PTO (\$13.22/hr x 12.32 accrual rate x 6.42) \$1,045.63; Sick (\$13.22/hr x 1.54 accrual rate x 6.42) \$130.70; Totaling \$2,630.65</p> <p>The remaining balance claimed \$950.98 of PTO and sick earned outside 90 days was reclassified to unsecured</p>							
Eric Doyle PO Box 6946 Crestline, CA 92325	44	CS	-	3,063.00	-	3,063.00	
<p>Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,476.00 and PTO and sick time totaling \$1,587.00</p> <p>Modified Claim: Wages and overtime claimed totaling \$1,476.00 (\$12.00/hr x 112hrs = \$1,344.00 plus OT \$18.00/hrs x 4hrs = \$72.00 plus Double OT \$24.00/hr x 2.5hrs = \$60.00); PTO (\$12/hr x 5.54 accrual rate x 6.42) \$426.80; Sick (\$12/hr x 1.54 accrual rate x 6.42) \$118.64; Totaling \$2,021.44.</p> <p>The remaining balance claimed \$1,041.56 of PTO and sick earned outside 90 days was reclassified to unsecured</p>							
Craig Dyberg PO Box 1371 Running Springs, CA 9282	253	CS	-	3,453.31	-	3,453.31	
<p>Asserted Claim: Claimant's priority claim provided limited supporting documentation showing basis for calculation</p> <p>Modified Claim: Wages claimed totaling \$1,182.00 (\$9.85/hr x 120hrs); PTO (\$9.85/hr x 7.08 accrual rate x 6.42) \$447.72; Totaling \$1,629.72 based on review and reconciliation to debtors' records</p> <p>The remaining balance claimed \$1,823.59 of PTO earned outside 90 days was reclassified to unsecured</p>							
E.S. Babcock & Sons, Inc. PO Box 432 Riverside, CA 92502-0432	517	CS	-	1,113.24	-	1,113.24	
<p>Asserted Claim: Claimant's priority claim consists of contracted services performed of \$1,113.24</p> <p>Modified Claim: \$1,113.24 of contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured.</p>							
Darrell Ellison 3702 Belgrade Houston, TX 77045	99	TBS	-	4,400.16	-	4,400.16	

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Claim Asserted with Incorrect Priority Status										Modified Claim			
Name of Claimant and Address		Claim Number	Claim Debtor	Asserted Debtor	Secured	Priority	Unsecured	Total	Classification	Secured	Priority	Unsecured	Total
<p>Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation</p> <p>Modified Claim: Wages claimed totaling \$1,135.56 (\$12.75/hr x 280hrs = \$3,570.00 plus \$12.75/hr x 80hrs x 10% = \$102.00) x 39.47%; based on review and reconciliation to debtors' records</p> <p>The remaining balance claimed \$3,264.60 of wages earned was reclassified to unsecured</p>													
<p>Lisa Foodim P.O. Box 2138 Sandpoint, ID 83864</p>													
		581	NWA		-	12,878.95	3,403.20	16,282.15	NWA	-	4,925.00	11,357.15	16,282.15
<p>Asserted Claim: Claimant's priority claim consists of wages, PTO & sick of \$12,878.95 with limited support provided</p> <p>Modified Claim: \$4,925.00 was the maximum amount allowed as an unsecured priority under U.S.C. §507(a)(3); Wages of \$3,273.50 (\$2,482.33/pay x 1.5prds); PTO (\$8.61/hr x 31.0166 accrual rate x 6.42) \$1,714.48; Sick (\$8.61/hr x 1.54 accrual rate x 6.42) \$306.65; Totaling \$5,744.63 based on review and reconciliation to debtors' records</p> <p>The remaining balance claimed \$7,953.95 of PTO and sick earned outside 90 days was reclassified to unsecured</p>													
<p>Candy Forrester P.O. Box 45 Bonners Ferry, ID 83805</p>													
		489	NWA		-	1,890.00	-	1,890.00	NWA	-	1,489.08	400.92	1,890.00
<p>Asserted Claim: Claimant's priority claim consists of wages of \$1,080.00 and PTO totaling \$810.00</p> <p>Modified Claim: Wages claimed totaling \$1,080.00 (\$9.00/hr x 120hrs); PTO (\$9.00/hr x 7.08 accrual rate x 6.42) \$409.08; Totaling \$1,489.08</p> <p>The remaining balance claimed \$400.92 of PTO earned outside 90 days was reclassified to unsecured</p>													
<p>Jackie Fussell PO Box 198 Crestpark, CA 92326</p>													
		66	CS		-	4,884.28	-	4,884.28	CS	-	3,720.23	1,164.05	4,884.28
<p>Asserted Claim: Claimant's priority claim provided limited supporting documentation showing basis for calculation</p> <p>Modified Claim: Wages claimed totaling \$2,555.49 (\$1,703.66/pay x 1.5prds); PTO (\$21.2958/hr x 7.08 accrual rate x 6.42) \$967.97; Sick (\$21.2958/hr x 7.08 accrual rate x 6.42) \$196.77; Totaling \$3,720.23 based on review and reconciliation to debtors' records</p> <p>The remaining balance claimed \$1,164.05 of PTO and sick earned outside 90 days was reclassified to unsecured</p>													
<p>Louise Gaboriault P.O. Box 691 Lyndonville, VT 05851</p>													
		356	NAB		-	1,745.39	-	1,745.39	NAB	-	1,198.08	547.31	1,745.39
<p>Asserted Claim: Claimant's priority claim consists of wages of \$733.19 and PTO and sick time totaling \$1,012.20</p> <p>Modified Claim: Wages claimed totaling \$775.00 (\$10/hr x 77.5hrs = \$775.00); PTO (\$10/hr x 5.54 accrual rate x 6.42) \$355.67; Sick (\$10/hr x 1.05 accrual rate x 6.42) \$67.41; Totaling \$1,198.08</p> <p>The remaining balance claimed \$547.31 of PTO and sick earned outside 90 days was reclassified to unsecured</p>													
<p>Gregory Gallagher 2004 VT RT SA Orleans, VT 05860</p>													
		425	NAB		-	4,214.84	-	4,214.84	NAB	-	2,534.18	1,680.66	4,214.84

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Claim Asserted with Incorrect Priority Status				Modified Claim			
Claim		Modified Debtor		Modified Debtor		Modified Claim	
Name of Claimant and Address	Number	Debtor	Secured	Priority	Unsecured	Total	Total
Asserted Claim: Claimant's priority claim consists of wages and overtime, PTO and sick time and employee flexible spending Modified Claim: Wages and OT claimed totaling \$1,693.75 (\$1,680.00 plus OT \$19.50/hr x 6.25 hrs = \$121.88 less deductions of \$108.13); PTO (\$13/hr x 7.08 accrual rate x 6.42) \$590.90; Sick (\$13/hr x 1.54 accrual rate x 6.42) \$129.53; employee flexible spending \$120.00; Totaling \$2,534.18 The remaining balance claimed \$1,680.66 of PTO and sick earned outside 90 days were reclassified to unsecured							
Ernie Garza P.O. Box 544 Dover, ID 83825	6	TBS	-	4,925.00	1,000.00	5,925.00	5,925.00
Asserted Claim: Claimant's priority claim consists of wages of \$1,593.00 and PTO totaling \$3,332.00 based on limited support Modified Claim: Wages claimed totaling \$1,593.00 (\$1,062.00/pay x 1.5prds); PTO (\$13.275/hr x 7.08 accrual rate x 6.42) \$563.92; Totaling \$2,196.40 The remaining balance claimed \$2,728.60 of PTO earned outside 90 days was reclassified to unsecured							
Suzanne Marie Glasoe 643 Meadowood Road Sandpoint, ID 83864	408	NWA	-	2,944.95	-	2,944.95	2,944.95
Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,964.25, PTO and sick time totaling \$658.24, and unreimbursed medical expenses of \$322.46 Modified Claim: Wages and OT claimed totaling \$1,964.25 (\$14.55/hr x 120 hrs = \$1,746.00 plus OT \$21.825/hr x 10 hrs OT = \$218.25); PTO (\$14.55/hr x 35.69 accrued hrs) \$519.29; Sick (\$14.55/hr x 9.55 accrued hrs) \$138.95; Totaling \$2,622.49 The remaining balance claimed \$322.46 of unreimbursed medical expenses was reclassified to unsecured							
Robert Goldworm 1402 Lake Street Sandpoint, ID 83864	229	CE	-	3,602.80	-	3,602.80	3,602.80
Asserted Claim: Claimant's priority claim consists of wages of \$1,662.40 and PTO totaling \$1,940.40 Modified Claim: Wages claimed totaling \$1,662.40 (\$1,108.27/pay x 1.5prds = \$1,662.40); PTO (13.8534/hr x 7.08 accrual rate x 6.42) \$629.69; Totaling 2,292.10 The remaining balance claimed \$1310.71 of PTO earned outside 90 days was reclassified to unsecured							
Glenn Gottfried 27770 Homestead Rd Laguna Niguel, CA 92677	608	TBS	-	34,980.82	-	34,980.82	34,980.82
Asserted Claim: Claimant claimed balance of pre-paid tuition Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6) The remaining balance \$32,755.82 of pre-paid tuition was reclassified to unsecured							
Randy L. Guinard-Bacon 9566 Bull Lake Road Troy, MT 59935	603	NWA	-	4,067.80	-	4,067.80	4,067.80
Asserted Claim: Claimant's priority claim consists of wages of \$2,400.00 and PTO totaling \$1,667.80 Modified Claim: Wages claimed totaling \$2,400.00 (\$20.00/hr x 120hrs); PTO (\$20.00/hr x 7.08 accrual rate x 6.42) \$909.07; Totaling \$3,309.07 The remaining balance claimed \$758.73 of PTO earned outside 90 days was reclassified to unsecured							

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Name of Claimant and Address	Claim Asserted with Incorrect Priority Status						Modified Claim				
	Claim Number	Claim Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total
Tavon Harris PO Box 2568 Lake Arrowhead, CA 92352	236	CS	-	2,097.72	-	2,097.72	CS	-	1,509.33	588.39	2,097.72
Asserted Claim: Claimant's priority claim provided limited supporting documentation showing basis for calculation of wages and/or PTO											
Modified Claim: Wages and overtime claimed totaling \$1,100.25 (\$9.00/hr x 120hrs = \$1,080.00 plus OT \$13.50/hr x 1.5hrs = \$20.25); PTO (\$9.00/hr x 5.54 accrual rate x 6.42) \$320.10;											
Sick (\$9.00/hr x 1.54 accrual rate x 6.42) \$88.98; Totaling \$1,509.33 based on review and reconciliation to debtors' records											
The remaining balance claimed \$588.39 of PTO and sick earned outside 90 days was reclassified to unsecured											
Anne Hinsley 6552 Jackson Bonners Ferry, ID 83805	557	RMA	-	5,743.69	-	5,743.69	RMA	-	4,291.52	1,452.17	5,743.69
Asserted Claim: Claimant's priority claim consists of wages of \$2,501.40 and PTO totaling \$3,242.29											
Modified Claim: Wages claimed totaling \$2,587.46 (\$21.5621/hr x 120hrs) ; PTO (\$21.5621/hr x 12.31 accrual rate x 6.42) \$1,704.06; Totaling \$4,291.52											
The remaining balance claimed \$1,452.17 of PTO earned outside 90 days was reclassified to unsecured											
Douglas Hirsch RR4 Box 4146 Bonners Ferry, ID 83805	646	RMA	-	583.10	-	583.10	RMA	-	296.30	286.80	583.10
Asserted Claim: Claimant's priority claim consists of PTO totaling \$583.10											
Modified Claim: PTO claimed totaling \$296.30 (\$8.33/hr x 5.54 accrual rate x 6.42)											
The remaining balance claimed \$286.80 of PTO earned outside 90 days was reclassified to unsecured											
Evenlyn Holloway 15122 Chasehill Missouri City, TX 77489	100	TBS	-	3,875.00	-	3,875.00	TBS ED	-	-	3,875.00	3,875.00
Asserted Claim: Claimant's priority claim consists of contracted services performed of \$3,875.00											
Modified Claim: \$3,875.00 of contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured.											
Morris Hubbard 104 Woodbury Lane Lyndonville, VT 05351	414	NAB	-	3,334.52	-	3,334.52	NAB	-	2,679.25	655.27	3,334.52
Asserted Claim: Claimant's priority claim consists of wages of \$1,615.38 and PTO totaling \$1,719.14 based on limited support and reconciliation to debtors' records											
Modified Claim: Wages claimed totaling \$1,615.38 (\$13.4615 x 120 hrs); PTO (\$13.4615/hr x 12.31 accrual rate x 6.42) \$1,063.87; Totaling \$2,679.25											
The remaining balance claimed \$655.27 of PTO earned outside 90 days was reclassified to unsecured											
Terie Huster 7910 Appolamox Dr Austin , TX 78745	713	MGMT	-	5,568.08	-	5,568.08	MGMT	-	3,524.74	2,043.34	5,568.08

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status											Modified Claim													
Claim		Asserted			Priority			Unsecured			Total		Modified Debtor		Classification		Secured		Priority		Unsecured		Total	
Name of Claimant and Address	Number	Debtor	Secured	Priority	Unsecured	Total																		
Asserted Claim: Claimant's priority claim consists of wages of \$1,961.54 and PTO totaling \$3,606.54																								
Modified Claim: Wages claimed totaling \$2,942.31 (\$1,961.54/pay x 1.5prds); PTO (\$24.52/hr x 3.70 accrual rate x 6.42) \$582.43; Totaling \$3,524.74																								
The remaining balance claimed \$2,043.34 of PTO earned outside 90 days was reclassified to unsecured																								
Margaret Hulmather 12905 Woodforest #504 Houston, TX 77015-2763	101	TBS	-	4,400.00	-	4,400.00																		
Asserted Claim: Claimant's priority claim consists of contracted services performed of \$4,400.00																								
Modified Claim: \$4,400.00 of contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured.																								
Dawn James PO Box 465 Lake Arrowhead, CA 92352	475	CS	-	2,888.76	-	2,888.76																		
Asserted Claim: Claimant's priority claim consists of wages, PTO and sick time totaling \$2,888.76																								
Modified Claim: Wages claimed totaling \$1,440.00 (\$12.00/hr x 120 hrs); PTO (\$12.00/hr x 5.54 accrual rate x 6.42) \$426.80; Sick (\$12.00/hr x 1.54 accrual rate x 6.42) \$118.64; Totaling \$1,985.44 based on review and reconciliation to debtors' records																								
The remaining balance claimed \$903.32 of PTO and sick earned outside 90 days were reclassified to unsecured																								
Barry Jones 845 Old Franconia Road Bethlehem, NH 03574	572	NAB	-	2,923.81	-	2,923.81																		
Asserted Claim: Claimant's priority claim consists of wages of \$2,000.73; PTO and sick time totaling \$923.09;																								
Modified Claim: Wages claimed totaling \$2,000.73 (\$18.03/hr x 116hrs plus reimbursement of \$105.01 less deductions of \$192.47); PTO (\$18.03/hr x 5.32 accrual rate x 6.42) \$615.80; Sick (\$18.03/hr x 1.16 accrual rate x 6.42) \$134.27; Totaling \$2,750.80																								
The remaining balance claimed \$173.07 of PTO and sick earned outside 90 days were reclassified to unsecured																								
Lauren Kahn 4400 East W. Highway, APT 932 Bethesda, MD 20814-4515	560	CE	-	6,460.98	679.66	7,140.64																		
Asserted Claim: Claimant's priority claim consists of wages of \$3,379.64, PTO and sick time totaling \$3,081.34																								
Modified Claim: Wages claimed totaling \$3,379.64 (\$1,919.76/pay x 1.5prds = \$2,879.64 plus compensation \$500.00); PTO (\$24.52/hr x 7.08 accrual rate x 6.42) \$1,114.49; Sick (\$24.52/hr x 7.08 accrual rate x 6.42) \$242.42; Totaling \$4,736.55.																								
The remaining balance claimed \$1,724.43 of PTO and sick earned outside 90 days was reclassified to unsecured																								
Beverly Kee 515 Pine St, Suite 1 Sandpoint, ID 83864-1640	675	TBS	-	2,230.76	-	2,230.76																		
Asserted Claim: Claimant's priority claim consists of wages of \$2,230.76																								
Modified Claim: Wages claimed totaling \$1,667.73 per returned severance check																								
The remaining balance claimed \$557.03 of wages earned outside 90 days was reclassified to unsecured																								

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Name of Claimant and Address	Claim Asserted with Incorrect Priority Status					Modified Claim					
	Claim Number	Asserted Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total
James and Sharon Koshak 3401 Deer Ridge Drive Danville, CA 94506	144	TBS	-	5,605.00	-	5,605.00	NWA	-	2,225.00	3,380.00	5,605.00
Asserted Claim: Claimant claimed balance of pre-paid tuition											
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)											
The remaining balance \$3,380.00 of pre-paid tuition was reclassified to unsecured											
Carol Koukoutsis 220 Elm St St. Johnsbury, VT 05819	415	CS	-	2,838.30	-	2,838.30	NAB	-	1,958.62	879.68	2,838.30
Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,526.82; PTO and sick time totaling \$1,311.48											
Modified Claim: Wages and OT claimed totaling \$1,526.82 (\$9.50/hr x 164.25hrs = \$1,560.38 plus OT \$14.25/hr x 5hrs = \$71.25 less deductions of \$104.81); PTO (\$9.50/hr x 5.54 accrual rate x 6.42) \$337.88; Sick (\$9.50/hr x 1.54 accrual rate x 6.42) \$93.92; Totaling \$1,958.62											
The remaining balance claimed \$879.68 of PTO and sick earned outside 90 days was reclassified to unsecured											
Scott Krech 1239 Brookside Ave Redlands, CA 92373	40	TBS	-	3,068.00	-	3,068.00	CS	-	1,838.90	1,229.10	3,068.00
Asserted Claim: Claimant's priority claim consists of wages of \$1,248.00 and PTO time totaling \$1,820.00											
Modified Claim: Wages claimed totaling \$1,248.00 (\$13/hr x 96hrs); PTO (13/hr x 7.08 accrual rate x 6.42) \$590.90; Totaling \$1,838.90											
The remaining balance claimed \$1,229.10 of PTO earned outside 90 days was reclassified to unsecured											
John LaBounty 760 Elm St Derby Line, VT 05830	554	NAB	-	2,190.85	-	2,190.85	NAB	-	1,802.45	388.40	2,190.85
Asserted Claim: Claimant's priority claim consists of wages of \$1,223.37 and PTO and sick totaling \$967.48											
Modified Claim: Wages claimed totaling \$1,223.37 (\$12.74/hr x 107.72 = \$1,372.35 plus \$98.35 reimbursement less deductions of \$247.33); PTO (\$12.54/hr x 5.54 accrual rate x 6.42) \$453.12; Sick (\$12.74/hr x 1.54 accrual rate x 6.42) \$125.96; Totaling \$1,802.48											
The remaining balance claimed \$388.40 of PTO and sick earned outside 90 days was reclassified to unsecured											
Leslie Leach P.O. Box 1696 Bonners Ferry, ID 83805	664	NWA	-	1,716.87	1,078.14	2,795.01	NWA	-	1,010.38	1,784.63	2,795.01
Asserted Claim: Claimant's priority claim consists of wages of \$810.87 and PTO time totaling \$906.00											
Modified Claim: Wages claimed totaling \$810.87 (\$9.06/hr x 89.5hrs); PTO (\$9.06/hr x 3.43 accrual rate x 6.42) \$199.51; Totaling \$1,010.38											
The remaining balance claimed \$706.49 of PTO earned outside 90 days was reclassified to unsecured											

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status							Modified Claim				
Name of Claimant and Address	Claim Number	Asserted Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total
Sharon Lehrer 7622 Candlegreen Lane Houston, TX 77071	689	TBS ED	-	3,000.00	-	3,000.00	TBS ED	-	-	3,000.00	3,000.00
Asserted Claim: Claimant's priority claim consists of unreimbursed medical expenses of \$3,000.00											
Modified Claim: \$3,000.00 of unreimbursed medical expenses does not qualify as a priority claim under §507 (a) and was reclassified to unsecured.											
Vai Lethrud P.O. Box 1545 Bonners Ferry, ID 83805-1545	653	TBS	-	576.00	2,591.00	3,167.00	NWA	-	2,307.70	859.30	3,167.00
Asserted Claim: Claimant's priority claim consists of PTO totaling \$576.00											
Modified Claim: Wages claimed totaling \$1,730.78 (\$1,153.85/pay x 1.5prds); PTO (\$14.4231/hr x 40hrs) \$576.92; Totaling \$2,307.70											
The remaining balance claimed \$859.30 of unreimbursed expenses was reclassified to unsecured											
David & Deborah Lewy 18308 NE 133rd St. Redmond, WA 98052-1194	318	TBS	-	44,660.02	-	44,660.02	RMA	-	2,225.00	42,435.02	44,660.02
Asserted Claim: Claimant claimed balance of pre-paid tuition											
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)											
The remaining balance \$42,435.02 of pre-paid tuition was reclassified to unsecured											
Lana Lezcano 4904 26th Ave W. Bradenton, FL 34209	79	TBS	-	31,578.95	-	31,578.95	NAB	-	2,225.00	29,353.95	31,578.95
Asserted Claim: Claimant claimed balance of pre-paid tuition											
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)											
The remaining balance \$29,353.95 of pre-paid tuition was reclassified to unsecured											
Erin M Loman P.O. Box 731 Sandpoint, ID 83864	570	NWA	-	1,600.00	-	1,600.00	NWA	-	1,202.40	397.60	1,600.00
Asserted Claim: Claimant's priority claim consists of wages of \$1,600.00											
Modified Claim: Wages claimed totaling \$1,202.40 (\$10.02/hr x 120 hrs)											
The remaining balance claimed of \$397.60 was reclassified to unsecured											
Peggy Maas-Stuede HCR 61 Box 1420-ZA Bonners Ferry, ID 83805	411	NWA	-	4,925.00	4,907.07	9,832.07	NWA	-	3,434.39	6,397.68	9,832.07
Asserted Claim: Claimant's priority claim consists of wages of \$2,727.77 and PTO totaling \$2,197.23											
Modified Claim: Wages claimed totaling \$2,727.76 (\$15.5461/hr x 175.463 hrs); PTO (\$15.5461/hr x 7.08 accrual rate x 6.42) \$706.63; Totaling \$3,434.39											

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status										Modified Claim			
Name of Claimant and Address	Claim Number	Asserted Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total		
The remaining balance claimed \$1,490.60 of PTO earned outside 90 days was reclassified to unsecured													
Nolan Maehara & Sandra Salamoto 26 Via Malona Rancho Palos Verdes, CA 90275	269	TBS	-	56,994.00	-	56,994.00	CS	-	2,225.00	54,769.00	56,994.00		
Asserted Claim: Claimant claimed balance of pre-paid tuition													
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)													
The remaining balance \$54,769.00 of pre-paid tuition was reclassified to unsecured													
Robert and Donna Maguire 24902 Via Floreer Mission Viejo, CA 92692	133	TBS	-	11,341.74	-	11,341.74	NWA	-	2,225.00	9,116.74	11,341.74		
Asserted Claim: Claimant claimed balance of pre-paid tuition													
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)													
The remaining balance \$9,116.74 of pre-paid tuition was reclassified to unsecured													
Sheryl Maier 6893 Cody Bonners Ferry, ID 83805	531	TBS	-	3,519.24	-	3,519.24	NWA	-	1,546.09	1,973.15	3,519.24		
Asserted Claim: Claimant's priority claim consists of wages of \$1,049.28 and PTO totaling \$2,469.96													
Modified Claim: Wages claimed totaling \$1,049.28 (\$10.93/hr x 96 hrs); PTO (\$10.93/hr x 7.08 accrual rate x 6.42) \$496.81; Totaling \$1,546.09													
The remaining balance claimed \$1,973.15 of PTO earned outside 90 days was reclassified to unsecured													
Samantha Masterson 1022 Colburn Culber Sandpoint, ID 83864	648	NWA	-	1,835.79	-	1,835.79	NWA	-	1,615.95	219.84	1,835.79		
Asserted Claim: Claimant's priority claim consists of wages of \$1,350.38 and PTO totaling \$485.41													
Modified Claim: Wages claimed totaling \$1,246.50 (\$10.3875/hr x 120 hrs); PTO (\$10.3875/hr x 5.54 accrual rate x 6.42) \$369.45; Totaling \$1,615.95.													
The remaining balance claimed \$219.84 of PTO earned outside 90 days was reclassified to unsecured													
Kevin McFarlin PO Box 1524 Running Springs, CA 92382	212	CS	-	2,563.48	-	2,563.48	CS	-	2,381.72	181.76	2,563.48		
Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,866.00 and PTO totaling \$697.48													
Modified Claim: Wages and OT claimed totaling \$1,866.00 (\$14.50/hr x 120 hrs = \$1,740.00 plus OT \$18/hr x 7 hrs OT = \$126.00); PTO (\$14.50/hr x 5.54 accrual rate x 6.42) \$515.72; Totaling \$2,381.72.													
The remaining balance claimed \$181.76 of PTO earned outside 90 days was reclassified to unsecured													

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Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status							Modified Claim				
Name of Claimant and Address	Claim Number	Asserted Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total
Steven McLaurin 2640 Golden Court Lake Elsinore, CA 92530	35	CS	-	4,045.88	-	4,045.88	CS	-	3,261.66	784.22	4,045.88
Asserted Claim: Claimant's priority claim consists of wages and overtime of \$2,649.94 and PTO totaling \$1,395.94											
Modified Claim: Wages and OT claimed totaling \$2,649.94 (\$17.34/hr x 80hrs = \$1,387.20, \$26.04/hr x 40hrs = \$1,041.66, plus OT \$26.04/hr x 8.50hrs = \$221.08); PTO (\$17.34/hr x 35.37 accrued hours) \$616.73; Totaling \$3,261.66											
The remaining balance claimed \$784.22 of PTO earned outside 90 days was reclassified to unsecured											
Christopher McMichael 159 Kinney Hill Rd Newark, VT 05871	571	NAB	-	4,925.00	2,760.35	7,685.35	NAB	-	3,171.26	4,514.09	7,685.35
Asserted Claim: Claimant's priority claim was for wages and PTO limited to \$4,925.00 based on limited supporting documentation											
Modified Claim: Wages claimed totaling \$2,299.91 (\$1,533.27/pay x 1.5prds); PTO (\$19.17/hr x 7.08 accrual rate x 6.42) \$871.35; Totaling \$3,171.26											
The remaining balance claimed \$1,753.74 of PTO earned outside 90 days was reclassified to unsecured											
Barbara McMillan 132 Tailback Rd Troy, MT 59935	21	CS	-	1,299.35	-	1,299.35	NWA	-	1,299.35	-	1,299.35
Asserted Claim: Claimant's priority claim consists of wages of \$790.55 and PTO of \$508.80											
Modified Claim: Wages claimed totaling \$790.55 (\$8.15/hr x 97hrs); PTO (\$8.15/hr x 62.43 accrued hrs) \$508.80; Totaling \$1,299.35											
Craig Mesenbrink P.O. Box 3464 Hayden, ID 83835	273	RMA	-	4,273.99	-	4,273.99	RMA	-	2,857.23	1,416.76	4,273.99
Asserted Claim: Claimant's priority claim consists of severance and PTO totaling \$4,273.99											
Modified Claim: Wages claimed totaling \$1,675.73 (\$14.95/hr x 104hrs = \$1,554.88 plus \$120.85 bounced check); PTO (\$14.95/hr x 12.31 accrual rate x 6.42) \$1,181.50; Totaling \$2,857.23											
The remaining balance claimed \$1,416.76 of PTO earned outside 90 days was reclassified to unsecured											
Scott Miller PO Box 1153 Sandpoint, ID 83864	53	CS	-	5,551.15	-	5,551.15	CE	-	1,152.70	4,398.45	5,551.15
Asserted Claim: Claimant's priority claim consists of PTO totaling \$5,551.15											
Modified Claim: PTO claimed totaling \$1,152.70 (\$25.36/hr x 7.08 accrual rate x 6.42)											
The remaining balance claimed \$4,398.45 of PTO earned outside 90 days was reclassified to unsecured											
Jeffrey C. & Linda W. Miller 5827 Washington Ave Whittier, CA 90601	349	TBS	-	9,565.74	-	9,565.74	CS	-	2,225.00	7,340.74	9,565.74
Asserted Claim: Claimant claimed balance of pre-paid tuition											
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)											

The Brown Schools, Inc.
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Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status												Modified Claim			
Name of Claimant and Address		Claim Number	Claim Asserted Debtor		Secured	Priority	Unsecured	Total	Modified Debtor Classification		Secured	Priority	Unsecured	Total	
The remaining balance \$7,340.74 of pre-paid tuition was reclassified to unsecured															
Jason Munzke P.O. Box 255 Naples, ID 83847-0255		338	TBS		-	6,314.11	-	6,314.11	RMA		-	4,925.00	1,389.11	6,314.11	
Asserted Claim: Claimant's priority claim consists of wages of \$2,571.60, PTO and sick time totaling \$3,423.23, and unreimbursed employee expenses totaling \$319.28															
Modified Claim: \$4,925.00 was the maximum amount allowed as an unsecured priority under U.S.C. §507(a)(3); Wages claimed totaling \$2,571.60 (\$1,717.85/pay x 1.5prds); PTO (\$21.47/hr x 109.37 accrued hrs) \$2,348.22; Totaling \$4,925.00															
The remaining balance \$1,389.11 of PTO and sick earned outside 90 days and unreimbursed employee expenses were reclassified to unsecured															
Finis Nabors 5434 Vista Trail San Antonio, TX 78247		214	MGMT		-	6,840.17	-	6,840.17	MGMT		-	4,925.00	1,915.17	6,840.17	
Asserted Claim: Claimant's priority claim consists of wages of \$4,456.73 and PTO totaling \$2,383.44															
Modified Claim: \$4,925.00 was the maximum amount allowed as an unsecured priority under U.S.C. §507(a)(3); Wages claimed \$4,456.73 (\$2,971.1539/pay x 1.5prds) and PTO \$2,383.44															
The remaining balance claimed \$1,915.17 of excess and PTO earned outside 90 days was reclassified to unsecured															
Novell 1800 So. Novell Place Provo, UT 84606		706	TBS		-	3,122.22	2,680.00	5,802.22	TBS		-	-	5,802.22	5,802.22	
Asserted Claim: Claimant's priority claim consists of software licenses of \$3,122.22															
Modified Claim: \$3,122.22 of software licenses does not qualify as a priority claim under U.S.C. §507(a) and was reclassified to unsecured; no services provided post-petition															
Gail L. Olson P.O. Box 169 Naples, ID 8347		562	NWA		-	1,319.27	-	1,319.27	NWA		-	1,207.70	111.57	1,319.27	
Asserted Claim: Claimant's priority claim provided limited supporting documentation showing basis for calculation															
Modified Claim: Wages claimed totaling \$931.20 (\$620.80/pay x 1.5prds); PTO (\$9.70/hr x 4.44 accrual rate x 6.42) \$276.50; Totaling \$1,207.70 based on review and reconciliation to debtors' records															
The remaining balance claimed \$111.57 of PTO earned outside 90 days was reclassified to unsecured															
Diane Palm 5401 Rampart #708 Houston, TX 77081		310	TBS		-	868.74	-	868.74	TBS ED		-	-	868.74	868.74	
Asserted Claim: Claimant's priority claim consists of unreimbursed employee expenses totaling \$868.74															
Modified Claim: \$868.74 of unreimbursed employee expenses does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured															

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Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status										Modified Claim		
Name of Claimant and Address	Claim Number	Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total	
Palmer Brothers, Inc. 179 Eastern Ave, Suite A Saint Johnsbury, VT 05819-2656	179	TBS	-	546.25	-	546.25	NAB	-	-	546.25	546.25	
Asserted Claim: Claimant's priority claim consists of contracted services performed of \$546.25												
Modified Claim: \$546.25 of prepetition contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured.												
Lyle R. Pardee 296 Whitetail Ranch Road Sandpoint, ID 83864-8157	431	NWA	-	1,559.00	-	1,559.00	NWA	-	989.57	569.43	1,559.00	
Asserted Claim: Claimant's priority claim consists of wages and PTO of \$1,559.00												
Modified Claim: Wages claimed totaling \$722.82 (\$481.88/pay x 1.5prds); PTO (\$7.50/hr x 5.54 accrual rate x 6.42) \$266.75; Totaling \$989.57												
The remaining balance claimed \$569.43 of PTO earned outside 90 days was reclassified to unsecured												
Linda Paulus P.O. Box 86 Bonners Ferry, ID 83805	17	TBS	-	1,686.00	-	1,686.00	NWA	-	435.45	1,250.55	1,686.00	
Asserted Claim: Claimant's priority claim consists of PTO totaling \$1,686.00												
Modified Claim: PTO claimed totaling \$435.45 (\$9.58/hr x 7.08 accrual rate x 6.42)												
The remaining balance claimed \$1,250.55 of PTO earned outside 90 days was reclassified to unsecured												
Claudia Peterson 413 Cindy Lane Sandpoint, ID 83814	561	TBS	-	2,300.90	2,091.80	4,392.70	RMA	-	1,158.16	3,234.54	4,392.70	
Asserted Claim: Claimant's priority claim consists of wages and/or PTO totaling \$2,300.90												
Modified Claim: PTO claimed totaling \$1,158.16 (\$25.48/hr x 7.08 accrual rate x 6.42) based on review and reconciliation to debtors' records												
The remaining balance claimed \$1,142.74 of PTO earned outside 90 days was reclassified to unsecured												
Linda Phipps 10027 Spotted Horse Drive Houston, TX 77064-5304	102	TBS	-	1,620.00	-	1,620.00	TBS ED	-	-	1,620.00	1,620.00	
Asserted Claim: Claimant's priority claim consists of contracted services performed of \$1,620.00												
Modified Claim: \$1,620.00 of contracted services does not qualify as a priority claim under U.S.C. §507(a)(3) and was reclassified to unsecured.												
Debra-Ann Porter 375 Sunnyside Up Sandpoint, ID 86864	371	NWA	-	3,992.20	-	3,992.20	NWA	-	2,480.27	1,511.93	3,992.20	
Asserted Claim: Claimant's priority claim provided no supporting documentation showing basis for calculation												
Modified Claim: Wages claimed totaling \$2,112.00 (\$17.60/hr x 120hrs); PTO (\$17.60/hr x 20.93 accrued hours) \$368.27; Totaling \$2,480.27 based on review and reconciliation to debtors' record												
The remaining balance claimed \$1,511.93 of PTO earned outside 90 days was reclassified to unsecured												

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim			Claim Asserted with Incorrect Priority Status					Modified Claim				
Name of Claimant and Address	Number	Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total	
Sarah Powers P.O. Box 1183 Lyndonville, VT 05851	601	NAB	-	3,151.27	-	3,151.27	NAB	-	2,122.27	1,029.00	3,151.27	
Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,458.19 and PTO and sick time totaling \$1,693.08 Modified Claim: Wages and OT claimed totaling \$1,458.19 (\$12/hr x 118hrs = \$1,416.00 plus OT \$18/hr x 4.67hrs = \$84.00); PTO (\$12/hr x 7.08 accrual rate x 6.42) = \$118.64; Totaling \$2,122.27 The remaining balance claimed \$1,029.00 of PTO and sick earned outside 90 days was reclassified to unsecured												
Randy Raan PO Box 951 Troy, MT 59935	22	CS	-	536.08	-	536.08	RMA	-	536.08	-	536.08	
Asserted Claim: Claimant's priority claim consists of PTO of \$536.08 Modified Claim: PTO claimed totaling \$536.08 (\$8.00/hr x 67.01 accrued hrs) as revised from original objection												
Denise Raan PO Box 951 Troy, MT 59935	23	CS	-	569.76	-	569.76	RMA	-	569.76	-	569.76	
Asserted Claim: Claimant's priority claim consists of PTO of \$569.76 Modified Claim: PTO claimed totaling \$569.76 (\$8.00/hr x 71.22 accrued hrs) as revised from original objection												
Robert M. Racer HCR1 Box 319B Naples, ID 83847	569	RMA	-	-	-	-	RMA	-	2,098.86	1,801.82	3,900.68	
Asserted Claim: Claimant's priority claim amount not specified Modified Claim: Wages claimed totaling \$1,492.96 (\$13.33/hr x 112 hrs); PTO (\$13.33/hr x 7.08 accrual rate x 6.42) \$605.90; Totaling \$2,381.72 based on supporting documents and reconciliation to debtors' records The remaining balance claimed \$1,801.82 of PTO earned outside 90 days was reclassified to unsecured												
Jeanne B. Racer HCR1 Box 319B Naples, ID 83847	573	RMA	-	-	-	-	RMA	-	2,018.17	474.50	2,492.67	
Asserted Claim: Claimant's priority claim amount not specified Modified Claim: Wages claimed totaling \$1,450.00 (\$12.50/hr x 116 hrs); PTO (\$12.50/hr x 7.08 accrual rate x 6.42) \$568.17; Totaling \$2,018.17 based on supporting documents and reconciliation to debtors' records The remaining balance claimed \$474.50 of PTO earned outside 90 days was reclassified to unsecured												
Jerry Ramsey PO Box 471 Sheffield, VT 05866	533	TBS	-	2,506.63	1,227.04	3,733.67	NAB	-	2,078.18	1,655.49	3,733.67	
Asserted Claim: Claimant's priority claim consists of wages of \$1,227.04 and PTO and sick time totaling \$1,279.59 as reconciled to support												

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status					Modified Claim				
Name of Claimant and Address		Claim Number	Debtor	Asserted	Modified Debtor		Modified Claim		
				Number	Priority	Unsecured	Secured	Priority	Total
Modified Claim: Wages claimed totaling \$1,227.04 (\$15.38/hr x 82.50hrs less deductions of \$41.81); PTO (\$15.38 x 7.08 accrual rate x 6.42) \$699.08; Sick (\$15.38 x 1.54 accrual rate x 6.42) \$152.06; Totaling \$2,078.18									
The remaining balance claimed \$428.45 of PTO and Sick earned outside 90 days was reclassified to unsecured									
Michael J. Richardson 1124 Stannard Mountain Road Wheelock, VT 05851		506	NAB	-	2,688.43	-	2,688.43	1,867.57	820.86
Asserted Claim: Claimant's priority claim consists of wages of \$1,440.00 and PTO totaling \$1,248.43									
Modified Claim: Wages claimed totaling \$1,440.00 (\$12/hr x 120hrs); PTO (\$12/hr x 5.55 accrual rate x 6.42) \$427.57; Totaling \$1,867.57.									
The remaining balance claimed \$820.86 of PTO earned outside 90 days was reclassified to unsecured									
Roger Rinn 2011 Gallatin St. SW Huntsville, AL 35801		684	TBS	-	8,653.85	40,339.69	48,993.54	4,925.00	44,068.54
Asserted Claim: Claimant's priority claim consists of wages of \$8,653.85									
Modified Claim: \$4,925.00 was the maximum amount allowed as an unsecured priority under U.S.C. §507(a)(3); Wages claimed \$8,653.85 (\$72.12/hr x 120hrs)									
The remaining balance claimed \$3,728.85 of wages earned outside 90 days was reclassified to unsecured									
Michael Robinson 1024 Maxwell Lane Bloomington, IN 47401		174	TBS	-	8,550.00	-	8,550.00	2,225.00	6,325.00
Asserted Claim: Claimant claimed balance of pre-paid tuition									
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)									
The remaining balance \$6,325.00 of pre-paid tuition was reclassified to unsecured									
Maria Roche 305 Old Center Road Saint Johnsbury, VT 05819		544	NAB	-	4,262.69	-	4,262.69	2,652.24	1,610.45
Asserted Claim: Claimant's priority claim consists of wages of \$1,523.07, and PTO and sick totaling \$2,739.62									
Modified Claim: Wages claimed totaling \$1,523.07 (\$1,015.38/pay x 1.5 pay periods); PTO (\$12.69/hr x 12.31 accrual rate x 6.42) \$1,002.89; Sick (\$12.69 x 1.55 accrual rate x 6.42) \$126.88;									
Totaling \$2,381.72.									
The remaining balance claimed \$181.76 of PTO and sick earned outside 90 days was reclassified to unsecured									
Daniel Roman, Jr. 912 N. Sonolita Ave Tuscan, AZ 85711		257	TBS	-	9,495.24	-	9,495.24	2,225.00	7,270.24
Asserted Claim: Claimant claimed balance of pre-paid tuition									
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)									
The remaining balance \$7,270.24 of pre-paid tuition was reclassified to unsecured									

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status											Modified Claim		
Name of Claimant and Address	Claim Number	Asserted Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total		
Jeff Schroeder 5480 Klements Lane Florence, MT 59833-6608	673	NWA	-	4,929.40	-	4,929.40	NWA	-	3,218.75	1,710.65	4,929.40		
Asserted Claim: Claimant's priority claim consists of wages and overtime of \$3,218.75 and \$1,710.65 in unreimbursed employee expenses													
Modified Claim: Wages and OT claimed totaling \$3,218.75 (\$31.25/hr x 70 hrs = \$2,187.50 plus OT \$46.875/hr x 22 hrs OT = \$1,031.25)													
The remaining balance claimed \$1,710.65 of unreimbursed employee expenses were reclassified to unsecured													
David Scully 1460 Walden Circle SE Albany, OR 97322	407	RMA	-	4,155.43	519.00	4,674.43	RMA	-	4,155.43	519.00	4,674.43		
Asserted Claim: Claimant's priority claim consists of wages of \$2,576.77, PTO of \$977.24 and contributions to flexible spending of \$601.42													
Modified Claim: Wages claimed totaling (\$21.4731/hr x 120 hrs) \$2,576.77 ; PTO (7.08 accrual rate / 14 days x 90 days x \$21.4731) \$977.24; Flexible spending of \$601.42;													
Totaling \$4,155.43 as revised from original objection													
Charles Selent PO Box 1207 Bonners Ferry, ID 83805-1207	396	CS	-	12,797.66	-	12,797.66	CE	-	4,029.51	8,768.15	12,797.66		
Asserted Claim: Claimant's priority claim consists of wages of \$2,756.72, PTO and sick of \$9,616.35 and \$424.59 in unreimbursed employee expenses													
Modified Claim: Wages claimed totaling \$2,756.72 (\$22.9726/hr x 120hrs); PTO (\$22.9726/hr x 7.08 accrual rate x 6.42) \$1,044.19; Sick (\$22.9726/hr x 1.55 accrual rate x 6.42) \$228.60; Totaling \$4,029.51													
The remaining balance claimed \$8,768.15 of PTO, sick and unreimbursed employee expenses were reclassified to unsecured													
Dorian Sheehan PO Box 8541 Coreen Valley Lake , CA 92341	271	CS	-	4,925.00	754.00	5,679.00	CS	-	2,647.26	3,031.74	5,679.00		
Asserted Claim: Claimant's priority claim amount not specified based on supporting documentation													
Modified Claim: Wages claimed totaling \$1,920.00 (\$16.00/hr x 120hrs); PTO (\$16.00/hr x 7.08 accrual rate x 6.42) \$727.26; Totaling \$2,647.26 based on review and reconciliation to debtors' records													
The remaining balance claimed \$2,277.74 of PTO earned outside 90 days was reclassified to unsecured													
Cambria Sims Box 525 Bonners Ferry, ID 83805	709	TBS	-	7,387.78	-	7,387.78	NWA	-	3,212.27	4,175.51	7,387.78		
Asserted Claim: Claimant's priority claim consists of wages of \$5,370.84 and PTO totaling \$2,016.94													
Modified Claim: Wages claimed totaling \$2,014.07 (\$1,342.71/pay x 1.5 pay periods); PTO (\$15.15/hr x 12.32 accrual rate x 6.42) \$1,198.20; Totaling \$3,212.27													
The remaining balance claimed \$4,175.51 of Wages and PTO earned outside 90 days was reclassified to unsecured													

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status											Modified Claim	
Name of Claimant and Address	Claim Number	Asserted Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total	
Tricia Standley HCR 60, BOX 159 Bonners Ferry, ID 83805	657	RMA	-	3,080.00	-	3,080.00	RMA	-	2,316.35	763.65	3,080.00	
Asserted Claim: Claimant's priority claim consists of wages of \$1,680.00 and PTO totaling \$1,400.00												
Modified Claim: Wages claimed totaling \$1,680.00 (\$14/hr x 120hrs); PTO (\$14/hr x 7.08 accrual rate x 6.42) \$636.35; Totaling \$2,316.35												
The remaining balance claimed \$763.65 of PTO earned outside 90 days was reclassified to unsecured												
Kathy Stueve HCR61 Box 140ZD Bonners Ferry, ID 83805	582	RMA	-	1,775.81	-	1,775.81	NWA	-	1,288.09	487.72	1,775.81	
Asserted Claim: Claimant's priority claim consists of wages of \$956.34 and PTO totaling \$819.47												
Modified Claim: Wages claimed totaling \$993.60 (\$8.28/hr x 120hrs); PTO (\$8.28/hr x 5.54 accrual rate x 6.42) \$294.49; Totaling \$1,288.09 based on review and reconciliation to debtors' records												
The remaining balance claimed \$487.72 was reclassified to unsecured												
Nathan Taggart 3250 East Park Ridge Loop #401 Postfalls, ID 83854	588	NWA	-	2,054.56	301.07	2,355.63	NWA	-	1,909.02	446.61	2,355.63	
Asserted Claim: Claimant's priority claim consists of wages and overtime of \$1,345.40 and PTO totaling \$709.16												
Modified Claim: Wages and overtime claimed totaling \$1,345.40 (\$12.40/hr x 107hrs = \$1,326.80 plus OT \$18.60/hr x 1hr = \$18.60); PTO (\$12.40/hr x 38.99 accrued hours) \$563.62; Totaling \$1,909.02												
The remaining balance claimed \$145.54 of PTO earned outside 90 days was reclassified to unsecured												
Antoinette Thomas 1 Woodchute Lane Charleston , WV 25314-1525	169	CS	-	74,532.08	-	74,532.08	CS	-	2,225.00	72,307.08	74,532.08	
Asserted Claim: Claimant claimed balance of pre-paid tuition												
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)												
The remaining balance \$72,307.08 of pre-paid tuition was reclassified to unsecured												
United Health Care Insurance Company Aimee T. Reed 6NB-B 450 Columbus Blvd. P.O. Box 150450 Hartford, CT 06115-0450	303	ALL	-	17,072.80	-	17,072.80	ALL	-	-	17,072.80	17,072.80	
Asserted Claim: Claimant claimed balance of employee benefit plan												
Modified Claim: \$17,072.80 of employee benefit plan was from mid-2004 according to representative and support was unavailable. Accordingly, was reclassified as unsecured												

The Brown Schools, Inc.
Case #05-10841
Priority to Unsecured Calculation

Claim Asserted with Incorrect Priority Status							Modified Claim				
Name of Claimant and Address	Claim Number	Claim Debtor	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total
Rena Waltering-Villanueva P.O. Box 1067 Bonners Ferry, ID 83805	527	TBS	-	1,453.31	424.08	1,877.39	RMA	-	1,231.20	646.19	1,877.39
Asserted Claim: Claimant's priority claim consists of wages of \$1,049.75 and PTO totaling \$403.56											
Modified Claim: Wages claimed totaling \$1,149.75 (\$9.50/hr x 110.50hrs); PTO (\$9.50/hr x 19.10 accrued hours as reconciled to debtors' records) \$181.45; Totaling \$1,231.20											
The remaining balance claimed was reclassified to unsecured											
Thomas A. Waters 1513 Shadow Mountain Court Fort Collins, CO 80535	145	TBS	-	68,956.35	-	68,956.35	RMA	-	2,225.00	66,731.35	68,956.35
Asserted Claim: Claimant claimed balance of pre-paid tuition											
Modified Claim: \$2,225.00 was allowed as an unsecured priority under U.S.C. §507(a)(6)											
The remaining balance \$66,731.35 of pre-paid tuition was reclassified to unsecured											
Joseph Weaver PO Box 2285 Lake Arrowhead, CA 92352	574	CS	-	2,701.90	1,599.52	4,301.42	CS	-	2,545.23	1,756.19	4,301.42
Asserted Claim: Claimant's priority claim consists of wages of \$1,846.15 and PTO totaling \$855.75											
Modified Claim: Wages claimed totaling \$1,846.15 (\$15.38/hr x 120hrs); PTO (\$15.38/hr x 7.08 accrual rate x 6.42) \$699.08; Totaling \$2,545.23											
The remaining balance claimed \$156.57 of PTO earned outside 90 days was reclassified to unsecured											
Richard Wildier P.O. Box 835 Bonners Ferry, ID 83805	502	NWA	-	2,141.60	2,178.57	4,320.17	NWA	-	1,671.08	2,649.09	4,320.17
Asserted Claim: Claimant's priority claim consists of wages of \$1,212.00 and PTO totaling \$929.60											
Modified Claim: Wages claimed totaling \$1,212.00 (\$10.10/hr x 120hrs); PTO (\$10.10/hr x 7.08 accrual rate x 6.42) \$459.08; Totaling \$1,671.08											
The remaining balance claimed \$470.52 of PTO earned outside 90 days was reclassified to unsecured											
John Winton 1061 Rocky Road Sagle, ID 83860	625	NWA	-	4,925.00	6,783.31	11,708.31	NWA	-	2,383.40	9,324.91	11,708.31
Asserted Claim: Claimant's priority claim consists of wages and PTO limited to \$4,925.00											
Modified Claim: Wages claimed totaling \$1,728.00 (\$14.40/hr x 120hrs); PTO (\$14.40/hr x 7.08 accrual rate x 6.42) \$655.40; Totaling \$2,383.40 based on reconciliation to debtors' records											
The remaining balance \$2,541.60 was reclassified to unsecured											

NOTE: The Brown Schools, Inc. salaries were paid on a bi-weekly basis (120 hrs). Under U.S.C. §507(a)(4), wages, salary or commissions are limited to amounts earned within 90 days; therefore, there is approximately 6.42 weeks of possible accrued PTO and sick (90 days/14 days)

The Brown Schools, Inc.
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Priority to Unsecured Calculation

Name of Claimant and Address	Claim Number	Claim Debtor	Claim Asserted with Incorrect Priority Status					Modified Claim				
			Asserted	Secured	Priority	Unsecured	Total	Modified Debtor Classification	Secured	Priority	Unsecured	Total
LEGEND:												
The Brown Schools, Inc. ("TBS")												
The Brown Schools Management Corporation ("MGMT")												
The Brown Schools Education Corporation ("TBS ED")												
CEDU Education, Inc. ("CE")												
CEDU Schools, Inc. ("CS")												
North American Boarding Schools, Inc. ("NAB")												
Rocky Mountain Academy, Inc. ("RMA")												
Northwest Academy, Inc. ("NWA")												
The Brown Schools of Florida, Inc. ("BSF")												
The Brown Schools, Inc. et al ("ALL")												